



Trustees' Financial Summary

FY2015-16

Submit ID: 0102-87657244

07 Cascade County

0102 Cascade H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Karsen Drury **Phone #:** (406) 468-9383

(Signature)

(Date)

Chair, Board of Trustees: Rick Cummings

(Signature)

(Date)

County Superintendant Patricia Boyle

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
004	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
005	Miscellaneous State Grant	STATE		State
006	Miscellaneous State Grant	STATE		State
012	Miscellaneous State Grant	STATE		State
015	Miscellaneous State Grant	STATE		State
101	Gifted and Talented	STATE		State
102	Vo Ed All Career & Tech Ed Programs	STATE		State
541	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	56,409.49	37,856.81	66,078.39	
02	Taxes Receivable - Real and Personal (120-149)	5,569.41	3,095.35	619.71	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	61,978.90	40,952.16	66,698.10	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	5,569.41	3,095.35	619.71	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	56,409.49	37,856.81	66,078.39	
52	TOTAL FUND BALANCE/EQUITY	56,409.49	37,856.81	66,078.39	
53	TOTAL LIABILITIES AND FUND BALANCE	61,978.90	40,952.16	66,698.10	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,402.29	86,553.72	29,294.43	16.35
02	Taxes Receivable - Real and Personal (120-149)	92.16			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,720.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,494.45	86,553.72	31,014.43	16.35
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	92.16			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2,402.29	86,553.72	31,014.43	16.35
52	TOTAL FUND BALANCE/EQUITY	2,402.29	86,553.72	31,014.43	16.35
53	TOTAL LIABILITIES AND FUND BALANCE	2,494.45	86,553.72	31,014.43	16.35

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,619.71			1,240.03
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	11,619.71			1,240.03
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	11,619.71			1,240.03
52	TOTAL FUND BALANCE/EQUITY	11,619.71			1,240.03
53	TOTAL LIABILITIES AND FUND BALANCE	11,619.71			1,240.03

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(5,442.20)	6,672.72		(106,148.69)
02	Taxes Receivable - Real and Personal (120-149)	2,202.34			1,026.49
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	(3,239.86)	6,672.72		(105,122.20)
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,202.34			1,026.49
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	(5,442.20)	6,672.72		(106,148.69)
52	TOTAL FUND BALANCE/EQUITY	(5,442.20)	6,672.72		(106,148.69)
53	TOTAL LIABILITIES AND FUND BALANCE	(3,239.86)	6,672.72		(105,122.20)

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		15,781.13		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		15,781.13		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		15,781.13		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		15,781.13		
53	TOTAL LIABILITIES AND FUND BALANCE		15,781.13		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		10,808.93	67,147.82	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		10,808.93	67,147.82	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			19,999.99	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			19,999.99	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		10,808.93	47,147.83	
52	TOTAL FUND BALANCE/EQUITY		10,808.93	47,147.83	
53	TOTAL LIABILITIES AND FUND BALANCE		10,808.93	67,147.82	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,343.54	51,834.89		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	1,343.54	51,834.89		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	1,343.54	51,834.89		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	1,343.54	51,834.89		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	1,343.54	51,834.89		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	232,490.33	250,916.84
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	14,366.06	10,608.67
1190	Penalties and Interest on Taxes	536.33	755.05
1510	Interest Earnings	149.30	206.64
1900	Other Revenue from Local Sources	0.00	300.00
3110	Direct State Aid	451,353.33	448,168.68
3111	Quality Educator	35,500.14	36,640.01
3112	At Risk Student	4,083.70	3,878.02
3113	Indian Education For All	2,203.20	2,150.64
3114	American Indian Achievement Gap	600.00	615.00
3115	State Spec Ed Allowable Cost Pymt to Districts	16,525.97	15,687.87
3116	Data For Achievement	1,620.00	2,060.00
3118	Natural Resource Development	3,216.42	5,031.41
3120	State Guaranteed Tax Base Aid	169,287.42	125,022.87
3444	State School Block Grant	44,325.70	44,325.70
3446	SB96 Block Grant Reimbursement	1,764.61	0.00
6100	Material Prior Period Revenue Adjustments	85,522.60	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,063,545.11	946,367.40

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	318,513.98	303,449.84
			2XX	Personal Services - Employee Benefits	11,934.78	44,621.03
			5XX	Other Purchased Services	0.00	1,181.87
			6XX	Supplies and Materials	4,589.80	12,800.82
			810	Dues and Fees	725.00	1,040.17
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	28,268.25	28,672.80
			2XX	Personal Services - Employee Benefits	13.83	150.27
			5XX	Other Purchased Services	31.95	0.00
			6XX	Supplies and Materials	30.00	156.00
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	11,024.48	11,164.69
			2XX	Personal Services - Employee Benefits	2,579.20	1,784.55
			6XX	Supplies and Materials	433.97	766.28

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	48,001.84	47,676.28	
		2XX	Personal Services - Employee Benefits	12,743.08	6,969.23	
		3XX	Purchased Professional and Technical Services	18,079.66	22,576.93	
		4XX	Purchased Property Services	725.95	841.50	
		5XX	Other Purchased Services	683.98	15,138.46	
		6XX	Supplies and Materials	3,403.70	5,084.55	
		810	Dues and Fees	2,309.11	4,452.00	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	49,439.45	46,276.15	
		2XX	Personal Services - Employee Benefits	20,314.17	14,490.21	
		5XX	Other Purchased Services	2,892.75	1,289.08	
		6XX	Supplies and Materials	918.17	2,340.51	
		810	Dues and Fees	565.00	1,155.00	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	30,749.09	32,926.97	
		2XX	Personal Services - Employee Benefits	3,120.22	3,130.62	
		3XX	Purchased Professional and Technical Services	19,555.62	57,777.50	
		4XX	Purchased Property Services	41,678.27	38,914.70	
		5XX	Other Purchased Services	575.47	1,468.89	
		6XX	Supplies and Materials	16,977.07	17,636.48	
		7XX	Property and Equipment Acquisition	27,621.50	0.00	
	280 Special Education - Local and State					
		1XXX Instruction				
		1XX	Personal Services - Salaries	60,602.01	54,533.86	
		2XX	Personal Services - Employee Benefits	16.45	6,809.25	
		3XX	Purchased Professional and Technical Services	0.00	81.90	
		6XX	Supplies and Materials	2,552.21	109.98	
		62XX Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives	1,658.00	4,628.88	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
		1XX	Personal Services - Salaries	102,538.95	104,228.67	
		2XX	Personal Services - Employee Benefits	10,856.14	4,543.00	
		5XX	Other Purchased Services	117.38	1,000.00	
		6XX	Supplies and Materials	7,341.39	5,477.98	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
		1XX	Personal Services - Salaries	22,114.92	15,518.42	
		2XX	Personal Services - Employee Benefits	171.14	181.07	
		5XX	Other Purchased Services	3,211.89	1,186.61	
		6XX	Supplies and Materials	5.00	577.43	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	49,884.02	38,441.93	
			2XX Personal Services - Employee Benefits	504.44	860.76	
			3XX Purchased Professional and Technical Services	0.00	500.00	
			5XX Other Purchased Services	5,702.48	2,400.48	
			6XX Supplies and Materials	6,880.45	6,803.06	
			810 Dues and Fees	5,330.00	3,250.00	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	19,615.99	19,853.42	
			2XX Personal Services - Employee Benefits	0.00	1,264.42	
			4XX Purchased Property Services	0.00	510.92	
	999	Undistributed				
		9999	Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	75,958.52	
085						
	998	School Safety Transfers to Building Reserve Fund				
		61XX	Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	39,682.97	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,017,285.17	1,074,653.94	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					184,696.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					946,367.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,074,653.94	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					56,409.49	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	131,585.31	143,260.79
	1190 Penalties and Interest on Taxes	250.85	404.81
	1510 Interest Earnings	69.82	66.71
	2220 County On-Schedule Trans Reimb	41,906.37	36,254.95
	3210 State On-Schedule Trans Reimb	41,906.37	36,254.95
	3444 State School Block Grant	7,617.29	7,617.29
	3446 SB96 Block Grant Reimbursement	818.76	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	15,206.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>224,154.77</u>	<u>239,065.70</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	1,360.00
			2XX Personal Services - Employee Benefits	0.00	7.53
			3XX Purchased Professional and Technical Services	0.00	7,367.62
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	109,551.38	116,694.36
			2XX Personal Services - Employee Benefits	18,163.18	16,534.97
			3XX Purchased Professional and Technical Services	14,142.25	6,914.31
			4XX Purchased Property Services	37,093.16	29,968.22
			5XX Other Purchased Services	1,711.97	9,763.67
			6XX Supplies and Materials	45,820.28	22,684.42
			7XX Property and Equipment Acquisition	2,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>228,482.22</u>	<u>211,295.10</u>



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					10,086.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					239,065.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					211,295.10	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					37,856.81	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	56,246.83	30,226.52
	1190 Penalties and Interest on Taxes	78.36	116.48
	1510 Interest Earnings	110.81	77.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		56,436.00	30,420.32

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11			
PRC	Program	Function	Object	2015 Value	2016 Value			
	1XX	Regular Education Programs - Elementary/Secondary						
		27XX	Student Transportation Services					
			7XX	Property and Equipment Acquisition				
				28,375.00	32,092.00			
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				28,375.00	32,092.00			

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						67,750.07 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						30,420.32 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						32,092.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						66,078.39 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1,277.67	4,113.12
	1190 Penalties and Interest on Taxes	0.08	6.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,277.75	4,119.20

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	4,272.76
			2XX	Personal Services - Employee Benefits	0.00	23.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	4,296.39

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						2,579.48 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,119.20 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,296.39 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,402.29 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	79.29	60.32
	2240 County Retirement Distribution	171,000.00	147,132.87
	6100 Material Prior Period Revenue Adjustments	0.00	24,260.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>171,079.29</u>	<u>171,453.83</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	49,511.47	62,343.25
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	4,585.00	4,754.85
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	1,665.88	1,726.46
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	7,365.82	7,483.71
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	7,896.27	7,505.75
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	4,291.94	3,843.57
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	15,720.02	17,813.08
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	9,638.98	9,531.81
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	15,631.93	16,813.40
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	3,421.22	3,987.42
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	6,048.55	6,343.55
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	2,542.79	2,988.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>128,319.87</u>	<u>145,135.53</u>



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Schedule Of Changes Worksheet						Fund Code 14
Beginning Fund Balance						60,235.42 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						171,453.83 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						145,135.53 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						86,553.72 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
004	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,354.50
005	Miscellaneous State Grant	
	6100 Material Prior Period Revenue Adjustments	8,890.37
006	Miscellaneous State Grant	
	3290 State - Other State Grants	33,839.89
015	Miscellaneous State Grant	
	1900 Other Revenue from Local Sources	33,068.18
101	Gifted and Talented	
	3270 State - Advancing Agriculture Education	2,000.00
102	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	11,035.00
541	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	7,406.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>100,593.94</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
004	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		18,250.32
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			6XX Supplies and Materials		19,852.35
			7XX Property and Equipment Acquisition		8,749.05
	222X Educational Media Services				
			6XX Supplies and Materials		475.60
			004 Subtotal		<u>47,327.32</u>
005	Miscellaneous State Grant				
	329 State Miscellaneous Grants				
	1XXX Instruction				
			1XX Personal Services - Salaries		3,571.96
			2XX Personal Services - Employee Benefits		613.06
			005 Subtotal		<u>4,185.02</u>
006	Miscellaneous State Grant				
	327 State - Advancing Agriculture Education				
	1XXX Instruction				
			6XX Supplies and Materials		353.20



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits		23.60
			5XX Other Purchased Services		891.98
			6XX Supplies and Materials		7,316.51
			006 Subtotal		8,585.29
012	Miscellaneous State Grant				
	324	Graduation Matters Montana			
		1XXX	Instruction		
			5XX Other Purchased Services		555.52
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			6XX Supplies and Materials		229.00
			012 Subtotal		784.52
015	Miscellaneous State Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		10,697.28
			015 Subtotal		10,697.28
102	Vo Ed All Career & Tech Ed Programs				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			5XX Other Purchased Services		1,626.25
			6XX Supplies and Materials		3,750.69
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			6XX Supplies and Materials		4,488.00
			102 Subtotal		9,864.94
541	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		3,793.68
			6XX Supplies and Materials		1,911.34
			541 Subtotal		5,705.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					87,149.39



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					17,569.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					100,593.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					87,149.39	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					31,014.43	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
004 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	4,354.50	47,327.32	-42,972.82
005 Miscellaneous State Grant	8,890.37	4,185.02	4,705.35
006 Miscellaneous State Grant	33,839.89	8,585.29	25,254.60
012 Miscellaneous State Grant	0.00	784.52	-784.52
015 Miscellaneous State Grant	33,068.18	10,697.28	22,370.90
101 Gifted and Talented	2,000.00	0.00	2,000.00
102 Vo Ed All Career & Tech Ed Programs	11,035.00	9,864.94	1,170.06
541 Vo Ed Carl Perkins Basic Grant	7,406.00	5,705.02	1,700.98
Total	100,593.94	87,149.39	13,444.55



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4.41	4.73
	1900 Other Revenue from Local Sources	0.00	5,000.00
	1982 Summer Session - Driver's Education Fees	9,275.00	0.00
	3260 State Driver's Education Reimbursement	1,458.28	2,916.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,737.69	7,921.20

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	3,900.34	0.00
			2XX	Personal Services - Employee Benefits	456.88	0.00
			6XX	Supplies and Materials	1,765.30	131.74
	999	Undistributed				
		9999	Undistributed			
			892	Material Prior Period Expenditure Adjustments	0.00	1,930.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,122.52	2,061.88	

Schedule Of Changes Worksheet				Fund Code 18
Beginning Fund Balance				5,760.39 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				7,921.20 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,061.88 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				11,619.71 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.18	1.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2.18</u>	<u>1.07</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	1,502.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>1,502.89</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	2,741.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,502.89	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,240.03	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	95,173.72	101,525.95
	1190 Penalties and Interest on Taxes	0.00	269.66
	3281 State Technology Aid	1,020.39	980.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>96,194.11</u>	<u>102,776.10</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services	5,253.12	10,417.50
			5XX Other Purchased Services	2,851.39	358.86
			6XX Supplies and Materials	84,059.62	89,368.63
			7XX Property and Equipment Acquisition	9,514.50	1,033.79
			810 Dues and Fees	535.00	0.00
	999 Undistributed				
	9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments	0.00	2,213.29
102	Vo Ed All Career & Tech Ed Programs				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services	1,020.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>103,233.63</u>	<u>103,392.07</u>

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					-4,826.23 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					102,776.10 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					103,392.07 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					-5,442.20 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	0.00	1,142.00
	3445 State Combined Fund School Block Grant	0.00	8,095.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	9,237.98

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX Supplies and Materials	0.00	669.03	
		26XX	Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	1,896.23	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	2,565.26	

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,237.98 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,565.26 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,672.72 (5)

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	199,832.29	56,144.75
	1190 Penalties and Interest on Taxes	417.23	379.91
	1510 Interest Earnings	0.00	85.77
	3120 State Guaranteed Tax Base Aid	7,253.34	3,270.26
	3445 State Combined Fund School Block Grant	8,095.98	0.00
	3447 SB96 Combined Block Grant Reimbursement	1,651.43	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>217,250.27</u>	<u>59,880.69</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	190,000.00	195,000.00
			850 Interest on Debt	16,550.00	14,650.00
			860 Agent Fees/Issuance Costs	350.00	350.00
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	0.00	119,087.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>206,900.00</u>	<u>329,087.00</u>

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	163,057.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	59,880.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	329,087.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-106,148.69	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
085			
	5301 School Safety and Security Transfer	39,682.97	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		39,682.97	0.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			7XX Property and Equipment Acquisition	0.00	3,296.98
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	183.75
			5XX Other Purchased Services	0.00	52.00
			6XX Supplies and Materials	0.00	820.00
			7XX Property and Equipment Acquisition	0.00	6,098.76
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	0.00	13,450.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	23,901.84

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	39,682.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,901.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,781.13	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	0.00	230,200.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>230,200.71</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	0.00	231,586.17
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	7,165.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>238,751.66</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	55,698.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	230,200.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	238,751.66	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	47,147.83	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	41,660.08	42,840.50
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	409,252.77	397,741.07
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,747.58	3,638.91
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	131.78
XX	XXX 26XX 41X	Energy Utility Services	19,581.20	23,526.77
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	40,785.98	10,697.28
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	15,573.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	15,573.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,191.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	22,425.99
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	70,460.26
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	54,533.86	4,272.76	0.00	0.00	0.00
280	1XXX	2XX	6,809.25	23.63	0.00	0.00	0.00
280	1XXX	3XX	81.90	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	109.98	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	4,628.88	0.00	0.00	0.00	0.00
Totals			66,163.87	4,296.39	0.00	0.00	0.00

70,460.26

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	17,500.00	30,000.00	0.00	0.00	47,500.00
*** Land Improvements	111,658.00	28,132.00	8,749.05	0.00	148,539.05
*** Buildings	3,617,434.00	216,796.00	42,462.61	0.00	3,876,692.61
*** Machinery and Equipment	581,671.00	125,512.00	91,218.85	0.00	798,401.85
Totals at Historical Cost	4,328,263.00	400,440.00	142,430.51	0.00	4,871,133.51
Depreciation					
Improvement Accum	40,726.00	40,052.00	8,690.00	0.00	89,468.00
Building Accum	1,009,783.00	377,647.00	79,221.00	0.00	1,466,651.00
Machinery and Equipment Accum	379,045.00	152,611.00	47,493.00	0.00	579,149.00
Total Accumulated Depreciation	1,429,554.00	570,310.00	135,404.00	0.00	2,135,268.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,898,709.00	-169,870.00	7,026.51	0.00	2,735,865.51

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Unallocated	135,404.00	0.00	0.00
Total Depreciation for FY2016	135,404.00	0.00	0.00

*** Has comment.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	49,798.59	0.00	0.00	18,955.44	30,843.15	0.00	30,843.15
Other Post Employment Benefits	18,853.00	0.00	0.00	0.00	18,853.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	68,651.59	0.00	0.00	18,955.44	49,696.15	0.00	30,843.15
Bond(s)							
03/20/2014	355,000.00	0.00	55,000.00	0.00	300,000.00	60,000.00	240,000.00
03/20/2014	715,000.00	0.00	140,000.00	0.00	575,000.00	145,000.00	430,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	1,070,000.00	0.00	195,000.00	0.00	875,000.00	205,000.00	670,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	182,558.36	0.00	8,034.93	174,523.43
Net Pension - TRS	766,817.00	116,016.90	0.00	882,833.90